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Tax Bulletin

Tax Bulletin 2-03

Effective Date: April 1, 2003

Re: Cache County Imposes Tax to Fund Recreational and Zoological Facilities, and Botanical, Cultural and Zoological Organizations

The 1993 Utah Legislature passed Senate Bill 109 (Utah Code Ann. Sections 59-12-701 through 59-12-705) allowing county legislative bodies an option to impose a local sales and use tax of 1/10 of one percent to fund recreational and zoological facilities and botanical, cultural, and zoological organizations in that county, subject to approval by voters.

The voters of Cache County have approved the imposition of the 1/10 of one percent tax and the Cache County Commissioners have elected to impose, by ordinance, this tax for transactions occurring in Cache County on or after April 1, 2003.

Effective April 1, 2003, vendors in Cache County must collect the additional 1/10 of one percent sales tax on all taxable transactions occurring in Cache County. This 1/10 of one percent tax is in addition to any other applicable sales and use taxes.

The increased tax rate will be reflected on sales tax returns beginning with the April monthly period (for monthly filers), the April-June quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

Please refer to the rate chart enclosed with this Tax Bulletin to determine the total sales and use taxes you should be collecting effective April 1, 2003.

QUESTIONS...



E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: (801) 297-2200
Toll Free: 1-800-662-4335
TDD: (801) 297-2020

**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.
For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.**



Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134



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New Tax Rates in Effect as of April 1, 2003

(This chart lists only the tax rates that are changing effective 4/1/03. For a complete list of effective rates, refer to the Tax Commission website, tax.utah.gov.)

Location ¹	Combined Sales & Use Tax Rate	Combined Transient Room Rate	Tourism Taxes			Resort
			Motor Vehicle Rental Tax	Short Term Leasing Tax	Restaurant Tax	
Cache County	6.100%	3.000%	2.500%		1.000%	
Hyde Park	6.350%	3.000%	2.500%		1.000%	
Hyrum	6.350%	3.000%	2.500%		1.000%	
Logan	6.350%	3.000%	2.500%		1.000%	
Millville	6.350%	3.000%	2.500%		1.000%	
North Logan	6.350%	3.000%	2.500%		1.000%	
Providence	6.350%	3.000%	2.500%		1.000%	
Richmond	6.350%	3.000%	2.500%		1.000%	
River Heights	6.350%	3.000%	2.500%		1.000%	
Smithfield	6.350%	3.000%	2.500%		1.000%	
Nibley	6.350%	3.000%	2.500%		1.000%	
Cache Valley Transit	6.350%	3.000%	2.500%		1.000%	

¹ All cities and towns not listed beneath a county charge the same sales tax rates as the county. Example: Clarkston is not listed below Cache County. The tax rate charged in Clarkston is the same tax rate charged in Cache County.